

## **ABSTRACT**

A bed foundation is provided by a rectangular panel having a flat upper face and downwardly depending side and end walls to form an open box-like structure. Downwardly facing mounting bores are provided at least at the corners of the foundation, and support legs are engaged in the bores to support the foundation at a spacing above a floor surface. The foundation is made entirely or substantially entirely from an expanded rigid plastic foam material with high flame retardancy. In an alternative, the side and end walls are eliminated and the legs are supported directly at the corners of a single flat panel, with springs tacked to the upper surface and surrounded by a suitable cover.